

ACCOUNTING INFORMATION SYSTEMS USER'S SATISFACTION AMONG ACCOUNTS PREPARER

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ABSTRACT

This paper aims to analyze various studies in order to develop an instrument to measure Accounting Information Systems (AIS) user's satisfaction instruments. The aim is to compare and analyzes which attributes uses in measuring computer user satisfaction. Four peer-reviewed empirical journals were analyzed.

Keywords: Accounting information systems, user's satisfaction, instruments

INTRODUCTION

The term AIS User's Satisfaction is synonymous to End User Computing Satisfaction, Computer User Satisfaction, Computer System Satisfaction, User Satisfaction and User System Satisfaction. One of the earliest definition of the term Information System Satisfaction was developed by Ives and Olson (1984) who define it as "...the extent to which users believe the information system available to them meets their information requirements". It means that if the information system does not produce an output that is required, the users is said to be dissatisfied (Thong and Yap, 1996). Later Torkzadeh and Doll (1991), used the term End User Computing Satisfaction as "...the affective attitude towards a specific computer application by someone who interacts with the application directly". The term does not limit whether the user is primary or secondary who use the computer systems. This means that the interaction could be towards any computer-based systems that has human-computer interaction. An early attempt to develop a tool for measuring and analyzing computer user satisfaction was by Noland and Seward (1974) as quoted by Bailey and Pearson (1983), where both researchers asked respondents to rate their satisfaction on various reports produce by the information systems using a five-point scale. This study was basically an exploratory study to identify which report is more relevant in measuring user satisfaction in regards to evaluation of the information systems. Later, Neumann and Segev (1980) as quoted by Bailey and Pearson (1983), developed four factors to measure computer user satisfaction; accuracy, content, frequency and recency. It was criticized by Bailey and Pearson (1983) because the tool did not answer the question as to "why a factor was or was not satisfactory was not asked".

Bailey and Pearson (1983), developed an instrument to measure and analyze computer user satisfaction based on interviews of 32 middle managers in different organizations. The outcomes of the interviews have led to 625 factors listed. The respondents were asked to rank these factors and 38 factors were picked. Doll and Torkzadeh (1988), later, modified the instrument from previous studies and reduced the factors into five factors with 12 items. They found that the factor "ease of use" was excluded from the previous studies and included it in their five factors End-User Computing Satisfaction factors. The final developed factors were, content, accuracy, format, ease of use and timeliness. Torkzadeh and Doll (1991) then tested and retested the reliability of the End-User Computing Satisfaction instrument and introduced a 12-item end-user computing satisfaction instrument and group it into content, accuracy, format, ease of use, and timeliness. The test and the wording used in the instruments were similar to the previous study (Doll and Torkzadeh, 1988) conducted by both researchers. The reactivity or Hawthorne effect (where the object under observation did not act naturally because they know that they being observed), was observed in this study among the respondent when they used the instrument and as a result, it was difficult to interpret research findings. Yaverbaum's (1988) found evidence that people who seldom use a computer may be more satisfied than normal users. This view is parallel with Torkzadeh and Doll (1991), who suggested that research design should consider short and long range stability. This consideration is important to minimize the effect of memory and to isolate reactivity effect. In the Malaysian context, Ilias and Razak (2011), conducted a study to develop and validate the so called End-User computing satisfaction instrument in computerized accounting system. It was mentioned that, in current business situation, accounting cannot be performed without computers because the business transactions today have become more complex. Timely and accurate information are needed from time to

time and should be transmitted to user in real time for decision making. As a result, AIS plays a dominant role in processing business transactions. (Salehi, Rostami, and Mogadam, 2010). The researchers studied computer user satisfaction to end user in AIS environment. They used a modified version of Doll and Torkzadeh (1988) instrument and tested for its validity and reliability. This paper validates accuracy, ease of use, timeliness, content, format, system speed and system reliability. The Cronbach's Alpha was above 0.70 which indicated that it is a valid instrument to be used. However, this study was not to be generalized for Malaysia's environment because it covered Labuan Island only. Table 1 (below) shows that, there were many attempts to simplify the factors and to suit it with understanding computer user satisfaction, area of studies. Khalifa and Liu (2004), have suggested that there is a need to integrate this instrument with other variables in order to develop a sound theoretical framework to study user satisfaction.

Table 1: Adjusted Key scales of Information Satisfaction

Scale	No of Scale	Factors Covered	Validity	
			Content	Construct
(Bailey and Pearson, 1983)	39	IS	Not Available	Not Available
(Doll and Torkzadeh, 1988) and (1991)	12	IS	YES	YES
(Ilias and Razak, 2011)	8	AIS	YES	YES

CONCLUSION

Over the years, there are various studies attempting to develop a sound instrument to measure computer user satisfaction. This instrument was validated many times and it was proven valid as factors to measure AIS user's satisfaction. Some modifications are needed in order to use this instrument for AIS environment (Ilias and Razak, 2011). Since in the early stage development of the instruments, criticism among researchers pointed that there is a need for theoretical grounding to back any problems related to non-comparability among discipline and the inconsistent use in theoretical construct (Thong and Yap, 1996). Among the criticism made was that user's satisfaction is no indicator of an organization having a good information system. It was suggested that there is a need to look back into how the user satisfaction theoretical framework is constructed. Further suggestion that include the model of user's satisfaction theoretical framework should incorporate attitude, cognition and behaviors attribute (Melone, 1990; Thong and Yap, 1996). Other than that, future researchers may need to consider studying whether AIS satisfaction has influence on job satisfaction. This is vital in the design phase of the system development cycle because the user's satisfaction will determine how successful is the newly developed AIS system. There was a study conducted by Gelderman (1998) which found significant relationship between user satisfaction and company's performance. Other variables such as user's computer literacy, gender, age, computer anxiety and degree of usage could be used to study how these variables correlate with user satisfaction in order to study AIS user's satisfaction.

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